

**STATEMENT OF PURPOSE****RS21656**

This bill makes several technical corrections to Idaho's property tax laws.

Section 1 requires taxing districts filing legal descriptions and maps of their boundaries to include contact information.

Section 2 corrects the date referred to in the occupancy tax statute as the occupancy date found in the homeowner's exemption.

Section 3 clarifies the requirement for the abstracts of the property tax rolls prepared by county auditors to show increment values of revenue allocation areas.

Section 4 provides that appeals of recovery of improperly granted homeowner's exemptions are made to the county board of equalization.

Section 5 clarifies the date for filing a claim for property tax relief ("circuit breaker") in the event of certain holidays falling on the usual due date.

Section 6. Extends the time for correcting erroneous property tax levies.

**FISCAL NOTE**

No fiscal effect.

**Contact:**

Alan Dornfest  
Tax Commission  
(208) 334-7500

**Statement of Purpose / Fiscal Note****H0025**